

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (RDD)
Debtors.)	
_____)	(Jointly Administered)

**EIGHTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS AUDITORS AND PROVIDERS OF OTHER PROFESSIONAL SERVICES
FOR THE DEBTORS FOR THE PERIOD FROM
FEBRUARY 1, 2021 THROUGH FEBRUARY 28, 2021**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	February 1, 2021 through February 28, 2021
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$227,000.00
Less 20% Holdback:	\$45,400.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$1,051.97
Total Fees and Expenses Due:	\$182,651.97

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: April 5, 2021

/s/Amelia M. Caporale

Amelia M. Caporale
Partner, Ernst & Young LLP
20 Church Street
Hartford, CT 06103

**EXHIBIT A
SUMMARY BY PROFESSIONAL**

Audit Services

Last Name	First Name	Title	Time
Sonika	Avinash	Senior Manager	16.0
Biedziak	Eliza Anna	Senior Manager	18.0
Redmond	Robert L.	Manager	28.0
Mutlu Tepe	Serpil	Manager	23.5
Memeti	Andi	Staff/Assistant	56.2
Caporale	Amelia M	Partner/Principal	4.0
Savell	Roger B	Partner/Principal	3.0
Bellinzoni	Christopher W	Senior Manager	11.9
Yousuf	Mohammed	Associate	2.0
Mahendra Shah	Ankur	Manager	5.5
Tsui	Rochelle	Senior	62.0
Akshat Kotnala	Akshat	Staff/Assistant	21.5
Laver	Johan	Executive Director	2.0
Nayyar	Deepankar	Senior	111.0
Tran	Loikevin	Manager	16.6
Furtado	Justin V	Manager	3.7
Bansal	Swati	Senior	10.6
D'Alessandro	Nicholas A	Senior	38.3
Chun	Sung Hwan	Senior	4.1
Chawla	Garvit	Staff/Assistant	11.0
Draper	Steven David	Senior Manager	0.5
Gupta	Prakhar	Staff/Assistant	23.0
Pahlon	Cody	Staff/Assistant	2.2
Fox	Nicholas K.	Manager	4.5
Chopra	Luv	Associate	1.0
Ulman	Matthew	Senior	0.5
Yuan	Helen	Senior	0.5
		Total	481.1

Total Fixed Fees Sought for 2020 Audit Services: \$227,000.00

EXHIBIT B SUMMARY BY CATEGORY

Audit Services

Time Category	Category Descriptions	Hours
Bankruptcy	This category includes activities associated with incremental procedures related to the bankruptcy filing	3.7
Planning Activities	This category relates to all audit planning activities.	29.8
Risk Assurance/IT Activities	This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls.	99.1
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	343.0
Quality Review	This category includes activities associated with Quality Review of audit procedures	5.5
	Total	481.1

Total Fixed Fees Sought for 2020 Audit Services: \$227,000.00

SUMMARY OF EXPENSES

Expense Category	Expense Amount
Other	\$1,051.97
Total	\$1,051.97

EXHIBIT C
SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL

Audit Services

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Sonika,Avinash	Senior Manager	01 Feb 2021	Year-End Substantive Testing	2.0	Review of technical accounting memos prepared by client related to Department of Justice settlement and Noramco sale transaction
Biedziak,Eliza Anna	Senior Manager	01 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Redmond,Robert L.	Manager	01 Feb 2021	Risk Assurance/IT Activities	4.0	Reviewed infrastructure walkthrough documentation over Linux and Oracle systems and left comments for Team to address.
Mutlu Tepe,Serpil	Manager	01 Feb 2021	Year-End Substantive Testing	6.5	Rhodes - Data processing for average manufacturing price calculations
Memeti,Andi	Staff/Assistant	01 Feb 2021	Risk Assurance/IT Activities	1.5	Updating user access review for SAP
Memeti,Andi	Staff/Assistant	01 Feb 2021	Risk Assurance/IT Activities	0.5	Discussing with Purdue team the new Dayforce review process.
Memeti,Andi	Staff/Assistant	01 Feb 2021	Risk Assurance/IT Activities	0.8	Updating Infrastructure walkthrough
Memeti,Andi	Staff/Assistant	01 Feb 2021	Risk Assurance/IT Activities	1.2	Addressing Enterprise Resource SAP Manage Access Manager comments and Enterprise Resource Planning Central Component testing
Caporale,Amelia M	Partner/Principal	02 Feb 2021	Year-End Substantive Testing	1.5	Reviewing bankruptcy and Normaco sale transaction accounting guidance
Savell,Roger B	Partner/Principal	02 Feb 2021	Year-End Substantive Testing	3.0	Review of accounting memos related to Sackler Settlement, sale of Noramco and Department of Justice settlement accounting, including various calls with Coordinating Partner
Bellinzoni,Christopher W	Senior Manager	02 Feb 2021	Risk Assurance/IT Activities	1.2	Reviewing SAP Manage Access walkthrough and providing team review comments
Bellinzoni,Christopher W	Senior Manager	02 Feb 2021	Risk Assurance/IT Activities	1.5	Reviewing SAP to Ceridian conversion testing and providing team review comments
Bellinzoni,Christopher W	Senior Manager	02 Feb 2021	Risk Assurance/IT Activities	3.2	Reviewing SAP application controls testing and providing team review comments

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mutlu Tepe,Serpil	Manager	02 Feb 2021	Year-End Substantive Testing	5.5	Rhodes - Identifying missing data and items for average manufacturer price calculations
Memeti,Andi	Staff/Assistant	02 Feb 2021	Risk Assurance/IT Activities	1.5	Addressing Manager's manage change testing comments
Memeti,Andi	Staff/Assistant	02 Feb 2021	Risk Assurance/IT Activities	0.5	Addressing Manager's new/modified Information Technology General Controls comments
Memeti,Andi	Staff/Assistant	02 Feb 2021	Risk Assurance/IT Activities	2.4	Addressing Manager's comments on Manage Infrastructure process
Memeti,Andi	Staff/Assistant	02 Feb 2021	Risk Assurance/IT Activities	0.5	Internal call to discuss progress and process of documenting new contractor review process
Mohammed Yousuf M.R	Associate	02 Feb 2021	Bankruptcy	2.0	Review of monthly hours charged to the engagement code and initial review of descriptions for compliance with court reporting requirements
Biedziak,Eliza Anna	Senior Manager	03 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Bellinzoni,Christopher W	Senior Manager	03 Feb 2021	Risk Assurance/IT Activities	0.8	Reviewing the SAP Human Resources Privileged Access Management walkthrough and providing team review comments
Bellinzoni,Christopher W	Senior Manager	03 Feb 2021	Risk Assurance/IT Activities	1.2	Reviewing substantive terminated user testing and providing the team review comments
Bellinzoni,Christopher W	Senior Manager	03 Feb 2021	Risk Assurance/IT Activities	1.0	Reviewing SAP firefighter testing and providing the team review comments
Redmond,Robert L.	Manager	03 Feb 2021	Risk Assurance/IT Activities	2.0	Review of substantive termination testing
Ankur Mahendra Shah	Manager	03 Feb 2021	Quality Review	1.1	Quality coaching review of planning documents
Memeti,Andi	Staff/Assistant	03 Feb 2021	Risk Assurance/IT Activities	1.2	Addressing Manager's Infrastructure comments and following up for additional evidence
Memeti,Andi	Staff/Assistant	03 Feb 2021	Risk Assurance/IT Activities	1.6	Updating Year-end strategy memos
Memeti,Andi	Staff/Assistant	03 Feb 2021	Risk Assurance/IT Activities	0.6	Updating information technology Memos
Caporale,Amelia M	Partner/Principal	04 Feb 2021	Year-End Substantive Testing	1.0	Review of Purdue bankruptcy accounting memo

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Biedziak,Eliza Anna	Senior Manager	04 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Bellinzoni,Christopher W	Senior Manager	04 Feb 2021	Risk Assurance/IT Activities	1.4	Reviewing SAP Manage Change walkthrough and providing team review comments
Bellinzoni,Christopher W	Senior Manager	04 Feb 2021	Risk Assurance/IT Activities	0.8	Reviewing the SAP Privileged Access Management walkthrough and providing team review comments
Bellinzoni,Christopher W	Senior Manager	04 Feb 2021	Risk Assurance/IT Activities	0.8	Reviewing the SAP Enterprise Privileged Access Management walkthrough and providing team review comments
Redmond,Robert L.	Manager	04 Feb 2021	Risk Assurance/IT Activities	2.0	Review of information technology workpapers and SAP
Ankur Mahendra Shah	Manager	04 Feb 2021	Quality Review	2.2	Continued Quality coaching review of planning documents
Memeti,Andi	Staff/Assistant	04 Feb 2021	Risk Assurance/IT Activities	0.5	Updating SAP testing
Memeti,Andi	Staff/Assistant	04 Feb 2021	Risk Assurance/IT Activities	1.6	Addressing Manager's comments on Manage Information Technology Operations
Caporale,Amelia M	Partner/Principal	05 Feb 2021	Year-End Substantive Testing	1.0	Review of Purdue Noramco sale memo
Tsui,Rochelle	Senior	05 Feb 2021	Year-End Substantive Testing	2.0	Review methodology to extract sales data and various credits for testing.
Tsui,Rochelle	Senior	05 Feb 2021	Year-End Substantive Testing	2.0	Testing of April Average Manufacturing Price.
Ankur Mahendra Shah	Manager	05 Feb 2021	Quality Review	2.2	Continued Quality coaching review of planning documents
Memeti,Andi	Staff/Assistant	05 Feb 2021	Risk Assurance/IT Activities	1.5	Addressing Senior Manager's comments on application controls
Memeti,Andi	Staff/Assistant	05 Feb 2021	Risk Assurance/IT Activities	2.4	Addressing Senior Manager's comments on ITGGCs and Walkthroughs.
Akshat Kotnala	Staff/Assistant	05 Feb 2021	Year-End Substantive Testing	10.0	Vendor chargeback testing
Biedziak,Eliza Anna	Senior Manager	08 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Laver,Johan	Executive Director	08 Feb 2021	Risk Assurance/IT Activities	1.0	Review of information technology workpapers and SAP

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Redmond,Robert L.	Manager	08 Feb 2021	Risk Assurance/IT Activities	2.0	Addressing comments from Executives on Information Technology workpapers related to Manage Access
Tsui,Rochelle	Senior	08 Feb 2021	Year-End Substantive Testing	2.0	Testing of April 2020 Average Manufacturing Price.
Deepankar Nayyar	Senior	08 Feb 2021	Year-End Substantive Testing	11.0	Various Interim substantive procedures performed
Memeti,Andi	Staff/Assistant	08 Feb 2021	Risk Assurance/IT Activities	2.1	Updating year end memos and testing
Memeti,Andi	Staff/Assistant	08 Feb 2021	Risk Assurance/IT Activities	1.9	Addressing Manager's comments on year-end matrix and memos
Akshat Kotnala	Staff/Assistant	08 Feb 2021	Year-End Substantive Testing	10.0	Vendor chargeback testing, Confirmations
Sonika,Avinash	Senior Manager	09 Feb 2021	Year-End Substantive Testing	1.0	Reviewed management's responses to our comments in technical accounting memos related to Noramco.
Sonika,Avinash	Senior Manager	09 Feb 2021	Planning Activities	2.0	Reviewed planning documents (litigations form, audit plan statement, profile and engagement questionnaire) related to FY20 audit
Sonika,Avinash	Senior Manager	09 Feb 2021	Year-End Substantive Testing	1.0	Reviewed management's responses to our comments in technical accounting memos related to Noramco.
Biedziak,Eliza Anna	Senior Manager	09 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	09 Feb 2021	Year-End Substantive Testing	1.5	Average Manufacturing Price transactional data review including direct sales
Redmond,Robert L.	Manager	09 Feb 2021	Risk Assurance/IT Activities	2.0	Addressing Executive comments related to privileged access management for SAP Enterprise Resource System
Redmond,Robert L.	Manager	09 Feb 2021	Risk Assurance/IT Activities	2.0	Addressing executive comments for SAP Business Information privileged access management walkthrough
Tsui,Rochelle	Senior	09 Feb 2021	Year-End Substantive Testing	2.0	Testing of May 2020 Average Manufacturing Price.
Tsui,Rochelle	Senior	09 Feb 2021	Year-End Substantive Testing	2.0	Testing of June 2020 Average Manufacturing Price.
Tsui,Rochelle	Senior	09 Feb 2021	Year-End Substantive Testing	2.0	Testing of 2Q2020 Average Manufacturing Price.
Deepankar Nayyar	Senior	09 Feb 2021	Year-End	11.0	Various Interim substantive procedures performed

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Substantive Testing		
Memeti,Andi	Staff/Assistant	09 Feb 2021	Risk Assurance/IT Activities	0.5	Call with internal team to discuss backup failures and overall status
Memeti,Andi	Staff/Assistant	09 Feb 2021	Risk Assurance/IT Activities	2.2	Update Information Technology Planning memos and Entity Level Controls
Akshat Kotnala	Staff/Assistant	09 Feb 2021	Year-End Substantive Testing	1.5	Vendor chargeback testing for Purdue
Sonika,Avinash	Senior Manager	10 Feb 2021	Planning Activities	3.0	Reviewed planning documents -Audit Planning Template.
Biedziak,Eliza Anna	Senior Manager	10 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	10 Feb 2021	Year-End Substantive Testing	1.2	Average Manufacturing Price transactional data review including indirect sales and rebates
Redmond,Robert L.	Manager	10 Feb 2021	Risk Assurance/IT Activities	2.0	Review of payroll application control, comments given back to team to address
Furtado,Justin V	Manager	10 Feb 2021	Planning Activities	0.5	Call to discuss audit approach and planning procedures - A. Sonika, N. D'Alessandro, G. Voutsinas
Tsui,Rochelle	Senior	10 Feb 2021	Year-End Substantive Testing	4.0	General Ledger and sales reconciliation.
Tsui,Rochelle	Senior	10 Feb 2021	Year-End Substantive Testing	2.0	Quarter 2 2020 Best Price testing.
Deepankar Nayyar	Senior	10 Feb 2021	Year-End Substantive Testing	11.0	Various Interim substantive procedures performed
Memeti,Andi	Staff/Assistant	10 Feb 2021	Risk Assurance/IT Activities	1.0	Addressing app control comments from Senior Manager.
Memeti,Andi	Staff/Assistant	10 Feb 2021	Risk Assurance/IT Activities	2.6	Addressing Manager's comments on general processes
Memeti,Andi	Staff/Assistant	10 Feb 2021	Risk Assurance/IT Activities	1.5	Addressing Manager's comments on scope & strategy documents
Bansal,Swati	Senior	10 Feb 2021	Planning Activities	1.3	Pension scoping template
Bansal,Swati	Senior	10 Feb 2021	Planning Activities	1.3	Reviewing Scoping document for the plan
Sonika,Avinash	Senior Manager	11 Feb 2021	Planning Activities	3.0	Reviewed remaining planning documents, coordinate with the team and also addressed some of partner's comments

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Biedziak,Eliza Anna	Senior Manager	11 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Laver,Johan	Executive Director	11 Feb 2021	Risk Assurance/IT Activities	1.0	Review of information technology workpapers and leaving manager comments
Tran,Loikevin	Manager	11 Feb 2021	Year-End Substantive Testing	2.9	Average manufacturing price calculation and variance review
Redmond,Robert L.	Manager	11 Feb 2021	Risk Assurance/IT Activities	2.0	Addressing executive comments related to the Ceridian to Human Resource conversion
Mutlu Tepe,Serpil	Manager	11 Feb 2021	Year-End Substantive Testing	1.0	Rhodes - Review of responses from Rhodes
Deepankar Nayyar	Senior	11 Feb 2021	Year-End Substantive Testing	11.0	Various Interim substantive procedures performed
Memeti,Andi	Staff/Assistant	11 Feb 2021	Risk Assurance/IT Activities	2.1	Updating manager comments on SAP walkthrough
Memeti,Andi	Staff/Assistant	11 Feb 2021	Risk Assurance/IT Activities	1.1	Discussing internally and call with client to go over Ceridian Dayforce conversion and establish the Go-live date.
Memeti,Andi	Staff/Assistant	11 Feb 2021	Risk Assurance/IT Activities	1.0	Updated information technology Manage Operations walkthrough
Memeti,Andi	Staff/Assistant	11 Feb 2021	Risk Assurance/IT Activities	3.4	Updating Ceridian Dayforce, ValueCentric, and Chargeback Service Organization Controls Reports
Sonika,Avinash	Senior Manager	12 Feb 2021	Year-End Substantive Testing	1.0	Final review of all accounting memos related to settlement accounting, Noramco sale including responses by client to our comments
Biedziak,Eliza Anna	Senior Manager	12 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	12 Feb 2021	Year-End Substantive Testing	2.7	Average manufacturing price calculation variance resolution
Mutlu Tepe,Serpil	Manager	12 Feb 2021	Year-End Substantive Testing	2.0	Rhodes - Review of responses from Rhodes and updating workpapers accordingly
Deepankar Nayyar	Senior	12 Feb 2021	Year-End Substantive Testing	11.0	Inventory substantive testing
Memeti,Andi	Staff/Assistant	12 Feb 2021	Risk Assurance/IT Activities	1.3	Documenting new scenario of Payroll application control

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Memeti,Andi	Staff/Assistant	12 Feb 2021	Risk Assurance/IT Activities	1.2	Addressing manager comments on privileged access walkthrough
Bansal,Swati	Senior	14 Feb 2021	Year-End Substantive Testing	1.5	Formulating questions for Fidelity pension group
Bansal,Swati	Senior	14 Feb 2021	Planning Activities	1.5	Preparing for the internal scoping call
Sonika,Avinash	Senior Manager	15 Feb 2021	Planning Activities	3.0	Reviewed planning documents and also addressed comments from engagement partner and second partner on planning work papers.
Biedziak,Eliza Anna	Senior Manager	15 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	15 Feb 2021	Year-End Substantive Testing	2.1	Best Price Medicaid summary review
Furtado,Justin V	Manager	15 Feb 2021	Year-End Substantive Testing	0.5	Clearing planning comments meeting with J. Furtado, G. Voutsinas and A. Sonika
Tsui,Rochelle	Senior	15 Feb 2021	Year-End Substantive Testing	5.0	Testing of quarter 2 2020 Best Price.
D'Alessandro,Nicholas A	Senior	15 Feb 2021	Planning Activities	1.1	Clearing planning comments for audit
D'Alessandro,Nicholas A	Senior	15 Feb 2021	Planning Activities	0.5	Clearing planning comments meeting with J. Furtado, G. Voutsinas and A. Sonika
D'Alessandro,Nicholas A	Senior	15 Feb 2021	Year-End Substantive Testing	4.2	Drafting client request list for year-end audit
D'Alessandro,Nicholas A	Senior	15 Feb 2021	Bankruptcy	0.6	Drafting Fee Application file for general counsel
Mutlu Tepe,Serpil	Manager	15 Feb 2021	Year-End Substantive Testing	4.0	Rhodes - government pricing calculation update
Deepankar Nayyar	Senior	15 Feb 2021	Year-End Substantive Testing	5.0	Purdue confirmation audit procedures
Memeti,Andi	Staff/Assistant	15 Feb 2021	Risk Assurance/IT Activities	2.2	Updating information technology and year-end memos
Memeti,Andi	Staff/Assistant	15 Feb 2021	Risk Assurance/IT Activities	2.4	Addressing app control comments from Manager
Biedziak,Eliza Anna	Senior Manager	16 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tsui,Rochelle	Senior	16 Feb 2021	Year-End Substantive Testing	3.0	Testing of quarter 2 2020 unit rebate amount.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	16 Feb 2021	Year-End Substantive Testing	3.0	Testing of quarter 4 2020 public health services.
D'Alessandro,Nicholas A	Senior	16 Feb 2021	Year-End Substantive Testing	3.4	Working with India team to load the client requests to the client portal and finalized chargeback interim testing procedures.
Mutlu Tepe,Serpil	Manager	16 Feb 2021	Year-End Substantive Testing	4.5	Rhodes - Medicaid calculation follow-up questions update
Deepankar Nayyar	Senior	16 Feb 2021	Year-End Substantive Testing	5.0	Purdue Cash confirms documentation, Purdue Trial balance 2019 figures compare
Memeti,Andi	Staff/Assistant	16 Feb 2021	Risk Assurance/IT Activities	2.4	Updating Dayforce, Chargebacks, and Service Organization Controls Reports with follow-up evidence
Memeti,Andi	Staff/Assistant	16 Feb 2021	Risk Assurance/IT Activities	0.5	Call with Purdue Information Technology team to discuss the Dayforce transition and timeline
Memeti,Andi	Staff/Assistant	16 Feb 2021	Risk Assurance/IT Activities	1.2	Updating Information Technology environment memos
Biedziak,Eliza Anna	Senior Manager	17 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	17 Feb 2021	Year-End Substantive Testing	2.3	Best price Medicaid transaction and contract review/request
Redmond,Robert L.	Manager	17 Feb 2021	Risk Assurance/IT Activities	4.0	Review of information technology workpapers and leaving staff/seniors comments
Tsui,Rochelle	Senior	17 Feb 2021	Year-End Substantive Testing	1.0	Testing of quarter 2 2020 best price Medicaid.
Tsui,Rochelle	Senior	17 Feb 2021	Year-End Substantive Testing	1.0	Testing of quarter 3 2019 Medicaid rebate rate.
Tsui,Rochelle	Senior	17 Feb 2021	Year-End Substantive Testing	1.0	Testing of quarter 4 2018 Medicaid rebate rate.
D'Alessandro,Nicholas A	Senior	17 Feb 2021	Year-End Substantive Testing	1.2	Meeting with E. Nowakowski (Purdue Controller) to go through year-end plan and timing of requests.
Memeti,Andi	Staff/Assistant	17 Feb 2021	Risk Assurance/IT Activities	1.1	Sorting through Service Organization Controls report evidence and updating tracker
Biedziak,Eliza Anna	Senior Manager	18 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Furtado,Justin V	Manager	18 Feb 2021	Year-End	0.5	Client request list review and update

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Substantive Testing		
D'Alessandro,Nicholas A	Senior	18 Feb 2021	Bankruptcy	1.1	Clearing fee app comments for general counsel
Chun,Sung Hwan	Senior	18 Feb 2021	Planning Activities	1.0	Pension Actuary Specialist - estimated time to complete template
Deepankar Nayyar	Senior	18 Feb 2021	Year-End Substantive Testing	8.0	Purdue audit request update and cash confirmation work performed
Bansal,Swati	Senior	18 Feb 2021	Year-End Substantive Testing	1.0	Pension scoping template and finalization
Bansal,Swati	Senior	18 Feb 2021	Planning Activities	1.8	Looking at the last year files and email to identify any potential issues in the plan or any considerations for this year audit
Garvit Chawla	Staff/Assistant	18 Feb 2021	Year-End Substantive Testing	11.0	Populating client portal request Listing and formatting for primary team
Biedziak,Eliza Anna	Senior Manager	19 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Draper,Steven David	Senior Manager	19 Feb 2021	Year-End Substantive Testing	0.5	Review of pension accounting audit plan
Tran,Loikevin	Manager	19 Feb 2021	Year-End Substantive Testing	0.6	Best Price Medicaid document receipt and review
Tsui,Rochelle	Senior	19 Feb 2021	Year-End Substantive Testing	2.0	Testing of Medicaid Best Price calculation for Butrans authorized generic
Tsui,Rochelle	Senior	19 Feb 2021	Year-End Substantive Testing	4.0	Quarter 2 2020 Medicaid rebate rate testing.
Tsui,Rochelle	Senior	19 Feb 2021	Year-End Substantive Testing	4.0	Testing of Quarter 4 2018 Medicaid rebate rate.
Chun,Sung Hwan	Senior	19 Feb 2021	Year-End Substantive Testing	1.0	Pension Actuary Specialist - internal Pension Actuary Specialist discussion, core team discussion coordination
Deepankar Nayyar	Senior	19 Feb 2021	Year-End Substantive Testing	5.0	Audit requests finalized and sent out for Purdue and Rhodes
Prakhar Gupta	Staff/Assistant	19 Feb 2021	Year-End Substantive Testing	5.0	Updating the outstanding client request list for additional requests
Memeti,Andi	Staff/Assistant	19 Feb 2021	Risk Assurance/IT Activities	1.1	Sorting through Service Organization Controls report evidence for Cumberland and updating Tracker
Bansal,Swati	Senior	19 Feb 2021	Year-End	1.2	Generating pension plan asset questions for Purdue

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Substantive Testing		pension department
Bansal,Swati	Senior	19 Feb 2021	Planning Activities	0.5	Internal actuarial team call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox
Pahlon,Cody	Staff/Assistant	19 Feb 2021	Year-End Substantive Testing	1.0	Helping draft pension plan asset questions for client.
Caporale,Amelia M	Partner/Principal	22 Feb 2021	Year-End Substantive Testing	0.5	Discuss bankruptcy filing status and Department of Justice litigation with client - Jon Lowne and Eric N
Biedziak,Eliza Anna	Senior Manager	22 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Fox,Nicholas K.	Manager	22 Feb 2021	Planning Activities	4.0	review and discuss scoping with Pension Actuary Specialist team. annual billable load for intellectual capital, tool development, scoping, documentation
Furtado,Justin V	Manager	22 Feb 2021	Year-End Substantive Testing	0.2	Review of billings and collections to date for Purdue engagement
Tsui,Rochelle	Senior	22 Feb 2021	Year-End Substantive Testing	4.0	Review of prior year's calculation and policy regarding Medicaid rebate rate.
Tsui,Rochelle	Senior	22 Feb 2021	Year-End Substantive Testing	1.0	Review of Rebate Agreement.
D'Alessandro,Nicholas A	Senior	22 Feb 2021	Year-End Substantive Testing	2.8	Updating year-end client request list, Service Organization Control follow-up, and setting up the India team on the year-end support received (i.e. vendor chargeback testing, cash confirmations)
Deepankar Nayyar	Senior	22 Feb 2021	Year-End Substantive Testing	11.0	Various substantive procedures performed
Memeti,Andi	Staff/Assistant	22 Feb 2021	Risk Assurance/IT Activities	1.2	Updating status of memos to communicate with team
Memeti,Andi	Staff/Assistant	22 Feb 2021	Risk Assurance/IT Activities	1.8	Updating Service Organization Controls Reports based on Manager comments and restructuring Canvas to accommodate new forms
Luv Chopra	Associate	22 Feb 2021	Risk Assurance/IT Activities	1.0	SAP Dashboard update
Biedziak,Eliza Anna	Senior Manager	23 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Redmond,Robert L.	Manager	23 Feb 2021	Risk Assurance/IT Activities	2.0	Review of Ceridian Dayforce Service Organization Controls report and EY documentation. comments left for team to address
Redmond,Robert L.	Manager	23 Feb 2021	Risk Assurance/IT Activities	2.0	Review of Valuecentric Service Organization Controls report and EY documentation. Comments left for team to address.
Redmond,Robert L.	Manager	23 Feb 2021	Risk Assurance/IT Activities	2.0	Review of Deloitte Chargebacks Service Organization Controls report. Comments left for team to address
Furtado,Justin V	Manager	23 Feb 2021	Year-End Substantive Testing	0.4	Review of permanent audit files, including Noramco contract
Furtado,Justin V	Manager	23 Feb 2021	Year-End Substantive Testing	0.6	Review of executed Normaco contracts
Tsui,Rochelle	Senior	23 Feb 2021	Year-End Substantive Testing	6.0	Testing of first quarter 2019 Medicaid rebate rates.
D'Alessandro,Nicholas A	Senior	23 Feb 2021	Year-End Substantive Testing	1.1	Call with EY client portal team and the client D. Cabral (Payroll Manager), C. Lin (Senior Accountant), Rich Brown (Gross-to-net analyst) and J. Knight (Accounts Receivable Manager) to set the client up on the portal as they were unable to log-in with multiple attempts due to ping-id multi factor authentication
D'Alessandro,Nicholas A	Senior	23 Feb 2021	Year-End Substantive Testing	3.1	Vendor chargeback walkthrough, rolling forward other walkthrough such as sales, purchases, payroll. Organizing payroll control support to have India team work through testing
D'Alessandro,Nicholas A	Senior	23 Feb 2021	Year-End Substantive Testing	0.5	New estimate risk forms for accrued rebates, returns, and wholesaler/pharmacy accruals
Chun,Sung Hwan	Senior	23 Feb 2021	Planning Activities	0.3	Pension Actuary Specialist - scoping call reschedule
Chun,Sung Hwan	Senior	23 Feb 2021	Planning Activities	0.3	Core team scoping call reschedule
Deepankar Nayyar	Senior	23 Feb 2021	Year-End Substantive Testing	11.0	Various substantive procedures performed
Prakhar Gupta	Staff/Assistant	23 Feb 2021	Year-End Substantive Testing	11.0	Vendor chargebacks testing, independence forms, net sales leadsheet setup for interim
Biedziak,Eliza Anna	Senior Manager	24 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	24 Feb 2021	Year-End	2.3	Medicaid pricing/rebate rate review

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Substantive Testing		
Furtado,Justin V	Manager	24 Feb 2021	Year-End Substantive Testing	0.5	Audit kick off and request list call - E. Nowakowski, J. Annunziata. R. Brown, R. Ullman, R. Haberlin, E. Flath (Purdue) - N. D'Alessandro, A. Sonika, M. Ulman (EY)
Tsui,Rochelle	Senior	24 Feb 2021	Year-End Substantive Testing	5.0	Testing of first quarter 2019 Medicaid rebate rates.
D'Alessandro,Nicholas A	Senior	24 Feb 2021	Year-End Substantive Testing	5.1	Updating year-end client request list after our meeting earlier, setting up inventory workpapers and getting other areas ready to send out to client, entity level control testing, setting up the India team on the year-end testing
D'Alessandro,Nicholas A	Senior	24 Feb 2021	Year-End Substantive Testing	0.5	Meeting with the client E. Nowakowski (Controller), Rebecca Ulman (Accounting Manager), Christina Lin (Senior Accountant). EY - J. Furtado (Manager), A. Sonika (Senior Manager), M. Ulman (Senior)
Ulman, Matthew	Senior	24 Feb 2021	Year-End Substantive Testing	0.5	Meeting with the client E. Nowakowski (Controller), Rebecca Ulman (Accounting Manager), Christina Lin (Senior Accountant). EY - J. Furtado (Manager), A. Sonika (Senior Manager), M. Ulman (Senior)
Deepankar Nayyar	Senior	24 Feb 2021	Year-End Substantive Testing	11.0	Various substantive procedures performed for audit around inventory and vendor chargebacks
Biedziak,Eliza Anna	Senior Manager	25 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tran,Loikevin	Manager	25 Feb 2021	Year-End Substantive Testing	1.0	Medicaid rebate rate component review and follow up.
Fox,Nicholas K.	Manager	25 Feb 2021	Planning Activities	0.5	Call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox, S. Bansal, C. Pahlon, J. Furtado, N. D'Alessandro, H. Yuan, G. Voutsinas
Furtado,Justin V	Manager	25 Feb 2021	Planning Activities	0.5	Call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox, S. Bansal, C. Pahlon, J. Furtado, N. D'Alessandro, H. Yuan, G. Voutsinas
Tsui,Rochelle	Senior	25 Feb 2021	Year-End Substantive Testing	3.0	Testing of Quarter 2 2019 Medicaid rebate rate.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Senior	25 Feb 2021	Year-End Substantive Testing	0.5	Call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox, S. Bansal, C. Pahlon, J. Furtado, N. D'Alessandro, H. Yuan, G. Voutsinas
D'Alessandro,Nicholas A	Senior	25 Feb 2021	Year-End Substantive Testing	2.8	Call with India team (D. Nayyar) to go through cash confirmations, walkthrough documentations for chargebacks, and trial balance plan once received
D'Alessandro,Nicholas A	Senior	25 Feb 2021	Year-End Substantive Testing	2.2	New estimate risk forms for accrued rebates, returns, and wholesaler/pharmacy accruals
D'Alessandro,Nicholas A	Senior	25 Feb 2021	Year-End Substantive Testing	1.1	Assignment tracker for Purdue/Rhodes
Yuan,Helen	Senior	25 Feb 2021	Planning Activities	0.5	Call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox, S. Bansal, C. Pahlon, J. Furtado, N. D'Alessandro, H. Yuan, G. Voutsinas
Chun,Sung Hwan	Senior	25 Feb 2021	Planning Activities	0.6	Scoping discussion with core team
Chun,Sung Hwan	Senior	25 Feb 2021	Planning Activities	0.7	Scoping document edit
Memeti,Andi	Staff/Assistant	25 Feb 2021	Risk Assurance/IT Activities	1.1	Updating Information Technology environment memos with the new go-live date of Ceridian
Bansal,Swati	Senior	25 Feb 2021	Planning Activities	0.5	Call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox, S. Bansal, C. Pahlon, J. Furtado, N. D'Alessandro, H. Yuan, G. Voutsinas
Pahlon,Cody	Staff/Assistant	25 Feb 2021	Planning Activities	0.5	Call to discuss Purdue pension plans and scoping for year-end audit procedures. Present: S. Chun, E. Zee, N. Fox, S. Bansal, C. Pahlon, J. Furtado, N. D'Alessandro, H. Yuan, G. Voutsinas
Pahlon,Cody	Staff/Assistant	25 Feb 2021	Planning Activities	0.7	Drafting of pension accounting audit plan
Biedziak,Eliza Anna	Senior Manager	26 Feb 2021	Year-End Substantive Testing	1.0	Review of Medicaid price testing audit procedures, including review of Best Price and Average Wholesale Price calculations
Tsui,Rochelle	Senior	26 Feb 2021	Year-End Substantive Testing	1.0	Prompt pay calculations for Medicaid rebate rate.
D'Alessandro,Nicholas A	Senior	26 Feb 2021	Year-End Substantive Testing	5.4	Sending cash confirmation questions to the client, updating year-end client request list, setting up India team on multiple walkthrough and substantive testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					areas (as well as trial balance approach when received)
D'Alessandro,Nicholas A	Senior	26 Feb 2021	Year-End Substantive Testing	1.1	Creating assignments tracker for audit team.
Chun,Sung Hwan	Senior	26 Feb 2021	Planning Activities	0.2	Pension Actuarial Specialist - scoping document submission
Prakhar Gupta	Staff/Assistant	26 Feb 2021	Year-End Substantive Testing	7.0	Vendor chargeback testing, U603 forms, U lead setup
Memeti,Andi	Staff/Assistant	26 Feb 2021	Risk Assurance/IT Activities	1.0	Gathering Service Organization Controls Report evidence and communicating with new staff
		Total		481.1	

Total Fixed Fees Sought for 2020 Audit Services: \$227,000.00

SUMMARY DETAIL OF EXPENSES

Transaction Date	Category Description	Expense Amount	Description
15 Feb 2021	Other	\$29.29	Electronic cash confirmations submitted directly to the bank via Confirmation.com
15 Feb 2021	Other	\$319.72	Electronic cash confirmations submitted directly to the bank via Confirmation.com
11 Feb 2021	Other	\$702.96	Electronic cash confirmations submitted directly to the bank via Confirmation.com
Total		\$1,051.97	